

UNITED STATES DISTRICT COURT

Northern District of California

Oakland Division

PAUL EUGENE VEAL,

No. C 11-04148 LB

Plaintiff,

v.

**ORDER DIRECTING PLAINTIFF
TO SHOW CAUSE WHY CASE
SHOULD NOT BE DISMISSED**

INTERNAL REVENUE SERVICE,

Defendant.

On November 14, 2011, the court granted Defendant United States of America's¹ motion to dismiss *pro se* Plaintiff Paul Eugene Veal's complaint, which sought to enjoin the Internal Revenue Service from attempting to collect taxes from Plaintiff for the years 2006-08. Order Granting Motion to Dismiss, ECF No. 18 at 3-4. The court granted Plaintiff permission to file an amended complaint within fourteen days if he could allege specific facts that would cure the deficiencies described in the order. *Id.* No amended complaint has been filed. The court interprets Plaintiff's inaction as expressing an intent not to proceed with the case. But, in an abundance of caution, the court **ORDERS** Plaintiff to show cause why the case should not be dismissed for failure to

¹ The government argues that Plaintiff improperly named the Internal Revenue Service as a defendant and that the United States of America should be substituted. Motion, ECF No. 11 at 1 n.1. The case law supports the government's contention that the proper party in this litigation is the United States. *See Blackmare v. Guerre*, 342 U.S. 512, 514-15 (1952).

1 prosecute or comply with the court's order. *Cf.* Fed. R. Civ. P. 41(b); *Edwards v. Marin Park, Inc.*,
2 356 F.3d 1058, 1065 (9th Cir. 2004). Plaintiff does not have to respond or show up to the currently
3 scheduled case management conference if he does not intend to further pursue the claims raised in
4 this suit. And, if Plaintiff does not respond by February 22, 2012, the case will be dismissed.

5 **IT IS SO ORDERED.**

6 Dated: February 14, 2012



7 LAUREL BEELER
8 United States Magistrate Judge
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